

HCR1001_L.001

HOUSE COMMITTEE OF REFERENCE AMENDMENT

Committee on Finance.HCR13-1001 be amended as follows:

1 Amend printed concurrent resolution, strike everything below the
2 enacting clause and substitute:

3 "SECTION 1. At the next election at which such question may
4 be submitted, there shall be submitted to the registered electors of the
5 state of Colorado, for their approval or rejection, the following
6 amendment to the constitution of the state of Colorado, to wit:

7 In the constitution of the state of Colorado, section 3.5 of article
8 X, **amend** (1) (a) and (1) (b) as follows:

9 **Section 3.5. Homestead exemption for qualifying senior**
10 **citizens and disabled veterans.** (1) For property tax years commencing
11 on or after January 1, 2002, fifty percent of the first two hundred
12 thousand dollars of actual value of residential real property, as defined by
13 law, that, as of the assessment date, is owner-occupied and is used as the
14 primary residence of the owner-occupier shall be exempt from property
15 taxation if:

16 (a) The owner-occupier is sixty-five years of age or older as of the
17 assessment date and ~~has~~ EITHER:

18 (I) HAS owned and occupied such residential real property as his
19 or her primary residence for the ten years immediately preceding the
20 assessment date; OR

21 (II) FOR PROPERTY TAX YEARS COMMENCING ON OR AFER
22 JANUARY 1, 2015, ONLY, HAS PREVIOUSLY RECEIVED A PROPERTY TAX
23 EXEMPTION UNDER THIS SUBSECTION (1) FOR OTHER RESIDENTIAL REAL
24 PROPERTY IN THIS STATE THAT HE OR SHE OWNED AND OCCUPIED AS HIS OR
25 HER PRIMARY RESIDENCE AND WOULD HAVE CONTINUED TO OWN AND
26 OCCUPY THAT OTHER PROPERTY AS HIS OR HER PRIMARY RESIDENCE BUT
27 FOR A MEDICALLY VERIFIED MOBILITY IMPAIRMENT OR OTHER MEDICALLY
28 VERIFIED AILMENT THAT REQUIRED HIM OR HER TO MOVE TO THE
29 RESIDENTIAL REAL PROPERTY THAT HE OR SHE CURRENTLY OWNS AND
30 OCCUPIES AS HIS OR HER PRIMARY RESIDENCE;

31 (b) The owner-occupier is the spouse or surviving spouse of an
32 owner-occupier who:

33 (I) Previously qualified for a property tax exemption for the same
34 residential real property under paragraph (a) of this subsection (1); or

35 (II) FOR PROPERTY TAX YEARS COMMENCING ON OR AFTER
36 JANUARY 1, 2015, ONLY, PREVIOUSLY RECEIVED A PROPERTY TAX
37 EXEMPTION UNDER THIS SUBSECTION (1) FOR OTHER RESIDENTIAL REAL



1 PROPERTY IN THIS STATE THAT HE OR SHE OWNED AND OCCUPIED AS HIS OR
2 HER PRIMARY RESIDENCE AND THAT THE SPOUSE OR SURVIVING SPOUSE
3 WOULD HAVE CONTINUED TO OCCUPY AS HIS OR HER PRIMARY RESIDENCE
4 BUT FOR A MEDICALLY VERIFIED MOBILITY IMPAIRMENT OR OTHER
5 MEDICALLY VERIFIED AILMENT THAT REQUIRED THE OWNER-OCCUPIER OR
6 THE SPOUSE OR SURVIVING SPOUSE TO MOVE TO THE RESIDENTIAL REAL
7 PROPERTY THAT THE SPOUSE OR SURVIVING SPOUSE CURRENTLY OWNS
8 AND OCCUPIES AS HIS OR HER PRIMARY RESIDENCE; OR

9 **SECTION 2.** Each elector voting at said election and desirous of
10 voting for or against said amendment shall cast a vote as provided by law
11 either "Yes/For" or "No/Against" on the proposition: "Shall there be an
12 amendment to the Colorado constitution concerning the extension of the
13 property tax exemption for qualifying seniors to an individual who has
14 not owned and occupied his or her residence for ten years or the spouse
15 or surviving spouse of such an individual if the individual previously
16 qualified for the exemption for another residence that the individual or the
17 spouse or surviving spouse would have continued to occupy but for a
18 medically verifiable mobility impairment or other medically verifiable
19 ailment that required the individual or the spouse or surviving spouse to
20 change residences?"

21 **SECTION 3.** The votes cast for the adoption or rejection of said
22 amendment shall be canvassed and the result determined in the manner
23 provided by law for the canvassing of votes for representatives in
24 Congress, and if a majority of the electors voting on the question shall
25 have voted "Yes/For", the said amendment shall become a part of the
26 state constitution."

27 Page 1, strike lines 106 through 108 and substitute "YEARS OR THE
28 SPOUSE OR SURVIVING SPOUSE OF SUCH AN INDIVIDUAL IF THE
29 INDIVIDUAL PREVIOUSLY QUALIFIED FOR THE EXEMPTION FOR
30 ANOTHER RESIDENCE THAT THE INDIVIDUAL OR THE SPOUSE OR
31 SURVIVING SPOUSE WOULD HAVE CONTINUED TO OCCUPY BUT FOR A
32 MEDICALLY VERIFIABLE MOBILITY IMPAIRMENT OR OTHER MEDICALLY
33 VERIFIABLE AILMENT THAT REQUIRED THE INDIVIDUAL OR THE SPOUSE
34 OR SURVIVING SPOUSE TO CHANGE RESIDENCES."

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